

**The road from strategy to reality: A Q-method Study of employee prioritization during
strategy implementation**

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Abstract

Background: Strategy implementation, the process by which companies translate their plans into tangible results, has been neglected in strategy research despite its critical importance for organizational success. Aiming to increase awareness and knowledge around the topic, this study investigates how organizations effectively navigate strategy implementation. Specifically, it examines how organizational aspects commonly linked to successful strategy implementation are perceived by the individuals responsible for its execution.

Method: A case-study was conducted, utilizing the Q-methodology with employees from different departments within a company. After identifying commonly addressed organizational factors in effective strategy implementation literature, the study established a set of items to be ranked by participants in terms of perceived importance for successful implementation. Throughout the session, individuals were asked questions about their ranking decisions and general attitudes on the topic, insight which was used to enhance the subsequent analysis of their ranking schemes.

Results: The analysis delineated two possible approaches to prioritization during strategy implementation, by grouping participants based on common viewpoints. The identified prioritization approaches indicate that individuals valuing regulatory adherence and internal process monitoring may tend to focus less on adapting to competitors' activity or market dynamics. Similarly, employees valuing an organizational culture based on trust, strategic alignment, and proper resource allocation may attribute less importance to compensation systems and process monitoring. Furthermore, the findings revealed factors that were ranked similarly among all employees, regardless of their characteristic prioritization preferences. Combined with interview responses, the findings contrasted the strategic motives explaining the difference and similarity between individuals' subjective perceptions.

Conclusion: The study enhances the understanding of strategy implementation as a process, by introducing a unique perspective pertaining to the implementers. The findings suggest that factors contributing to effective strategy implementation are perceived and navigated differently by

employees, which ultimately influence their efforts during the process. As such, this study highlights the complex interplay of organizational aspects and the variability of implementation outcomes. This poses the need for companies to diversify their focus areas during strategic management, which can be fostered by considering the viewpoints of the executive actors.

Keywords: strategy implementation, effective strategy implementation, Q-methodology, organizational factors, employee perspective, prioritization, case-study

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Introduction

Strategy is the lifeblood of an enterprise. In today's dynamic organizational context, the effort invested into ensuring a qualitative strategy directly determines a company's success (Hall, 2023). A report by Cascade (2024) highlights the staggering rate of failed strategic initiatives, and their investigation into multiple companies revealed the prevalent "outdated" understanding of strategy. The knowledge around developing a strategic plan and executing it has not been adapted to new societal trends, leaving businesses unable to decipher why some strategies work while others do not. From Tesla's highly appraised strategic performances (Cascade, 2024), to the commonly known for failed strategic planning, Kodak (Nation, 2020), the various approaches to strategy reveal its multifaceted, elusive nature. Consequently, significant interest has emerged in constructing a framework that can encompass what different strategic processes entail in the current corporate environment.

Most obstacles intervene when strategies leave the boardroom, with companies failing to implement their formulated plans. It is commonly argued that no matter how well-developed a strategy may be, the quality of its implementation is what ultimately determines its value and overall life-cycle, making the execution phase more critical than the formulation stage (Alharthy et al., 2017; Njeri, 2017; Olaka et al., 2017). Albeit its critical role in achieving strategic success, strategy implementation often ends up being overlooked by both academics and practitioners (Kabui, 2020; Tawse & Tabesh, 2021). Furthermore, this lack of knowledge leads to flawed conceptualizations based on which companies fail to reach their strategic goals (Pryor et al., 2007). It is therefore imperative for both practitioners and researchers to properly address strategy implementation and prioritize understanding its practice.

In this attempt, a multitude of organizational aspects have been correlated with implementation outcomes as mediating variables. Current models may specifically target factors increasing the success and effectiveness of strategy implementation (Hourani, 2017; Tawse & Tabesh, 2021) or obstacles hindering the process (Strøm et al., 2018; Vigfusson et al., 2023). These bodies of work reinforce the argument that executing a strategy is more challenging than

developing it (Andrews et al., 2011), as there is a multitude of aspects, interplays, and consequent outcomes that companies must monitor to ensure their strategies succeed. However, as pointed out by Hourani (2017), there is no agreed-upon, generally applicable model for how to navigate this process, making it a gap in research that needs further addressing. In this regard, this study aims to explore how companies manage implementation processes. While existing studies have predominantly examined various aspects of strategy development and implementation, this paper addresses how individuals' perceptions of these factors will translate into decision-making processes and strategic outcomes. As such, the research question leading the investigation is:

***RQ:** How are factors impacting strategy implementation navigated by the individuals involved in the process?*

Answering this question will provide a new perspective on how corporate actors conduct strategy implementation, prioritize during the process, and align efforts to meet set outcomes. To gain accurate and practical insight, this research will be based on a case study in a multi-national company and will include interviews with employees across different roles and levels of professional experience.

Theoretical Framework

The following section discusses the foundational concepts guiding this research on strategy implementation. It begins with a summary of current definitions of the process, proceeds to examine its role as an antecedent of organizational success, and concludes by identifying key factors contributing to its effectiveness. These sections are designed to provide a comprehensive understanding of the topic and support the investigation into the prioritization of factors impacting strategy implementation.

Defining strategy implementation

There is a lack of consensus on how strategy implementation can be defined. Although recognized as one of the four pillars of strategic management (Wheelen et al., 2011), the predominant focus of research on the development stage of a strategy leaves the implementation processes underexplored and insufficiently understood. However, there are a few

conceptualizations of the process based on which academics effectively build upon. Most notable is the work of Noble (1999), who describes strategy implementation as the communication, interpretation, adoption and enactment of strategic plans. Kabui (2020) conceptualizes the process similarly and further underscores that implementation can be regarded as an intervening variable between strategic planning and organizational performance. This process involves implementing strategies, policies, programs and action plans that enable a firm to leverage its resources to capitalize on competitive opportunities (Harrington & Kendall, 2006). For these efforts to be effective, Tawse and Tabesh (2021) found that researchers emphasize the "must fit" concept, noting the need for alignment between a firm's strategy, organizational dimensions, and environmental factors. Li et al. (2008) also refer to this interrelation arguing that in the iterative, dynamic and complex process of strategy implementation, these interactions affect the decisions and activities of managers and employees. Strategy implementation is thus best understood when viewing it as a human-centric process, where the company's structure and the dynamics between individuals are in a cyclical relationship, constantly influencing each other and giving strategy implementation its iterative and dynamic nature.

Strategy implementation as antecedent of organizational success

The effective implementation of a company's strategy is critical for overall organizational performance and success (Sorooshian & Dodangeh, 2013). Even the fundamental understanding of the process can be a key success factor for companies, bridging the gap between "dreaming and doing", between strategy formulation and performance realization (Köseoglu et al., 2020). Sterling (2003) reinforces this perspective by arguing how companies' poor operationalization of strategies, due to an improper understanding of what makes implementation effective, leads to strategic failure. Pryor et al. (2007) contend that implementation should be considered a core competency of organizations, underscoring its pivotal role in maintaining sustainable competitive advantage. Contrastingly, most practitioners are well-versed in strategy formulation and allocate significant resources in developing strategies. They consequently experience fatigue during the implementation phase, resulting in no improvement in performance even after resources have

been spent in formulation (Kabui, 2020). This emphasizes how meticulously designed strategies alone may not guarantee organizational success (Tawse & Tabesh, 2021). Effectively translating strategic visions into tangible results will ultimately compensate for underdeveloped plans (Lee & Puranam, 2016), however "mediocre implementation of a great strategy" will not create the same benefits (Sterling, 2003). In summary, strategy implementation is a critical variable in the success formula for a strategy, and navigating it effectively will benefit organizational performance. This study thus focuses on drivers of strategy implementation effectiveness and how companies manage them in the current business context. In this way, it links how important each driver is perceived in a firm, with specific degrees of achieved success.

Contributors to strategy implementation effectiveness

To uncover the conditions leading to effective implementation, researchers identified numerous factors interacting dynamically within an organization. This study focuses on three key dimensions that could be delineated from literature, namely the manager-employee synergies, the organization's internal structuring, and external factors. These groupings address the intricate interplay between internal dynamics and external influences, providing a structured lens through which to analyze degrees of effective implementation.

Manager-employee synergy

Leadership in the corporate environment is a common area of interest in strategy research. Often times, superior performance in an organization is attributed to strong leadership skills (Sanad, 2018), and conversely ineffective leaders can become obstacles in strategy implementation (Čater & Pucko, 2010). However, debates arise about the validity of assigning the success rate of a strategy solely on the quality of management efforts. Some scholars argue that strategy implementation is too frequently deemed a "sheltered senior leadership domain and possession" (Humphreys, 2003) which neglects the significant contributions of employees. Instead, fluctuations in implementation effectiveness can be better understood by targeting the interactions between people with different hierarchical statuses. Tawse and Tabesh (2021) synthesized this literature and provided a framework that theoretically bridges the actions and

capabilities of managers, with effective strategy implementation. They conceptualize that leaders possess certain managerial capabilities, influencing how they communicate, adopt and enact strategic initiatives. These managerial actions affect how employees participate in the execution phase, which will ultimately determine the effectiveness of implementation efforts. The current study identified which specific dynamics are commonly mentioned in literature and chosen as representatives of the "Manager-employee synergy" dimension. Specifically, it investigated how their importance is perceived by individuals when considered alongside equally crucial factors from different organizational dimensions.

One such dynamic is the communication between managers and their employees, specifically in terms of general strategy understanding. As posed by Olaka et al. (2017), the alignment between people and the organization's strategy is fundamental for implementation. As such, clear and consistent communication allows leaders to effectively guide employees by aligning their efforts to the general strategy (Munala & Mwasiagi, 2023). Employees are more likely to cohesively work towards organizational goals when the strategy is properly communicated to them (Asutay et al., 2013), and they understand their specific roles, tasks and responsibilities (Odero, 2016). By properly communicating the general strategy and ensuring individuals understand their specific role and position in the overall picture, managers promote alignment and, consequently, implementation effectiveness.

Similarly, a key contributor to strategy implementation is employee involvement (Köseoglu et al., 2020). Research has connected achieving strategic success with treating employees as important stakeholders in the business and thus taking concrete steps to ensure they are actively listened to and motivated (Njeri, 2017). Brinkschröder (2014) found that enthusiasm, identification and engagement can be obtained by leader's creating a "meeting point" for their employees, facilitating communications within the team as well as with higher executives. As a result, employees are more open to share their knowledge and thus provide decision-makers with invaluable insight on how to best adapt to arising implementation needs (Čater & Pucko, 2010). Promoting a culture of inclusivity in the organization, achieved by managers facilitating open,

multi-directional communication, can benefit implementation efforts.

Ultimately, the level of competence a leader possesses determines how they navigate key activities involved in strategy implementation. Mazhitov et al. (2024) conclude that strategic goals can be effectively achieved when managers "know exactly what to assess from the very beginning, during the process, and at the end". Furthermore, their evaluations can translate into tangible outcomes only when shared with the actors involved in the processes monitored. This enables both managers and employees to ensure they are consistently performing tasks that align with the overarching strategy and goals, making feedback an additional asset for successful implementation (Chirwa & Boikanyo, 2022).

Organization's internal structuring

A commonly referenced model in strategy research is McKinsey's 7-S Model (Channon (deceased) & Caldart, 2015), introducing seven key elements, categorized as "hard" and "soft", that an organization must align with its vision in order to prosper. The "hard" elements address the structure, strategy, and systems a firm operates by, while the soft elements revolve around people and culture. Building on this model, Waititu (2016) findings demonstrate that a functional organization structure and culture favor high levels of strategic implementation performance. Munga et al. (2023) add to this by arguing structure depends on the actions employees make to align their strategy, mission, systems and vision, to ultimately improve performance, as guided by the organization's values. Organizational culture, consisting of a company's shared values, beliefs, and norms (Denison et al., 2004) will thus shape structuring efforts through collective behaviors, making the interplay between structure and culture equally crucial for strategy implementation as when taken independently. To accurately approach these two areas, this study therefore defines "Organization's internal structuring" as the group of factors addressing both structure and culture, when linked to effective strategy implementation.

Building on the notion of strategy and structure "working together" (Kouzes & Posner, 2010), academics bring forth the importance of having the latter adapted to the requirements of the former, constantly throughout the implementation stage (Kihara et al., 2016; Munga et al.,

2023). The systems, processes and tools developed for a strategy must therefore be designed for flexibility to meet any implementation needs. In addition to this, studies contend the need for sufficient and properly distributed resources during the implementation stage (Čater & Pucko, 2010; Sanad, 2018), making effective allocation systems an important asset in an organization's operating toolkit. Similar importance has been commonly attributed to a company's compensation systems (Mkandawire et al., 2020; Ramus, 2002), as an improperly managed reward system can demotivate staff, subdue strategic thinking or ultimately lead to employee turnover (Lehner, 2004). Proper performance recognition will benefit implementation processes through the promotion of affective organisational commitment, and also by showcasing what values and behaviors are needed for the strategy's success (Mesjasz, 2022) .

There are also proponent elements in literature on the impact of an organization's culture on strategy implementation effectiveness. Building on the fundamental framework of Badovick and Beatty (1987), recent research further proved that ensuring employees' understand and share the organizational values will benefit implementation efforts (Mutonyi et al., 2022). Aligning individuals with the fundamental components of a firm's culture will effectively guide their actions on the desired strategic direction. Similarly, an organizational culture based on general alignment with the strategy (Ravishankar et al., 2011) and reciprocal trust (Malkamäki et al., 2021; Metz et al., 2022) has also been prevalently linked to effective implementation, as it fosters a shared commitment and understanding of the goals to be achieved.

External environment

Although external factors have been more extensively studied in connection with the development of strategies, multiple articles recommend considering both internal and external factors when aiming to improve implementation effectiveness. As such, the overarching theme in investigations on external influences concerns the dynamic, complex nature of the environment in which an organization operates, and the need for adaptation and flexibility of implementation efforts.

Boikanyo (2024) contrasts a comprehensive picture of how volatile, uncertain, complex,

and ambiguous the contemporary organizational context is, and emphasizes the paramount role of effective strategy implementation for navigating this world successfully. The adaptability of organizations to these dynamics involves continuously scanning the environment, monitoring trends, and remaining flexible in strategy formulation and execution (Eisenhardt & Martin, 2000). Thus, an organization's constant monitoring of market dynamics is an important factor for enhancing the likelihood of successful strategy implementation. Furthermore, Köseoglu et al. (2020) identifies a favourable consequence of constant market monitorisation being the ability to address in a timely manner the potential response of competitors' to the company's strategy, and integrate it accordingly and beneficially.

In addition to market trends, environmental uncertainty has also been identified as having a significant impact on strategy implementation efforts. More specifically, Ivančić et al. (2017) contends that global and political uncertainties, characterized by change complexity and turbulence, affect the implementation process and thus require enterprises to invest more in context research. Organizations need to be flexible and resilient, adapting their implementation processes and strategies to navigate these uncertainties effectively. Furthermore, the regulatory environment within which a company operates can also have a critical influence on the effectiveness of its strategy implementation (Brkanić et al., 2022). The nature and stability of laws, regulations, and policies can either facilitate or impede a firm's ability to execute its strategies. Showcasing the direct correlation between internal operations and external dynamics, Amin (2024) presents how political and governmental regulations moderate internal factors affecting strategy implementation. Considering the significant impact of regulatory changes on a company's operations and overall strategy, it is therefore essential for organizations to monitor the regulatory landscape and ensure constant adherence.

Table 1*Factors linked to strategy implementation effectiveness*

Dimension	Factors
Manager-employee synergy	Communication Employee involvement Managerial competence
Organization's internal structuring	People and Culture Systems, processes and tools
External environment	Industry trends Global influence

Methodology

This section integrates the information from the Theoretical Framework, detailing the methodology used in the study. The research design choices, the specific research methods employed, the sampling procedure, and their implementation will be discussed.

Research context

This study was conducted within the organizational setting of a multi-national company by interviewing employees from the various departments of one of its sub-organizations. The goal was to gather diverse, subjective perceptions on factors influencing strategy implementation, enriched by the viewpoints of the critical actors involved in the process.

Research design

A qualitative research approach was chosen in order to accurately evaluate the subjective perceptions of organizational stakeholders regarding strategy implementation. The previously conducted literature review revealed the inherently multifaceted nature of strategy implementation, and how greatly it is influenced by human dynamics. As such, the Q-methodology was selected, for its ability to capture subjective, first-person viewpoints of individuals, reveal key perspectives among a group of participants, and provide a holistic and

detailed qualitative understanding (Watts & Stenner, 2012). It implies first constructing a list of statements, also referred to as the Q-set, derived from literature, interviews or other sources (Nurhas et al., 2019) and reflecting the topic under study from several standpoints (Herrington & Coogan, 2011). Participants are asked to read the Q-statements and sort them based on personal attitudes and beliefs.

In the context of this study, employees were tasked with ranking factors impacting strategy implementation based on perceived importance and reflections on their personal experiences. In addition to the Q-sort, open questions were asked in order to gather more in-depth insights into participants' decision-making and thus ensure the resulting sorts are appropriately analyzed.

Construction of the Q-sorting tool

The construction of the Q-sort involved multiple iterative steps to ensure the validity and reliability of the instrument. An initial set of concepts was based on articles presenting factors linked to strategy implementation effectiveness, and identifying the most commonly mentioned aspects. The aim of the study is to assess how these critical factors, when taken together, are perceived in terms of importance during strategy implementation. As such, the concepts were phrased as requirements for strategy implementation effectiveness. After establishing the foundational Q-set of statements, additional resources were considered. These resources included "Simon's Seven Strategy questions" and one of the Employee Engagement surveys deployed in the collaborating company, from the previous year (2023). Simon's Seven Strategy Questions have been previously deemed as a valuable tool for executives to use during the execution phase of their strategies (Simons, 2020), emphasizing what key aspects must be addressed. They were used as a guideline to verify whether the Q-statements covered those fundamentally critical aspects and include what is perceived by the general audience as important for strategy implementation. Adding to this perspective, the Employee Engagement survey from the host company was analyzed to identify the organization's priorities. This insight determined whether the factors the Q-statements represented were in line with the organization's characteristics, thus increasing their relevancy for the participants. Finally, this iterative process concluded with a list

of 21 statements that portrayed conditions for effective strategy implementation.

Pre-testing sorting tool

The pre-testing procedure consisted of two evaluative sessions, one with a team manager from the collaborating company and one with a professor from the University of Twente.

In the first session, feedback was provided on the relevance of the Q-statements for the company's employees. Additionally, the team manager provided the researcher with valuable resources, helpful for understanding the organization's dynamics. These were a framework used within the organization to showcase some of the standards of their ways of operating and an overview of the Employee Engagement Survey deployed in the previous year (2023), showcasing the company's values. Items from the initial Q-concourse were modified or completely eliminated, according to the recommendations given. Suggestions included rephrasing statements about managers to clarify who the statements referred to, changing "leaders" to "managers in organizations.". Additional clarifications were also suggested for statements such as "Leaders must present well-developed monitoring and performance systems to evaluate the implementation progress of the strategy and thus changed accordingly. The statement "An organization must analyze its internal strengths, weaknesses, external threats, and opportunities (SWOT) and clearly communicate this throughout the firm" was eliminated because it was deemed more relevant to the development stage of a strategy than the implementation phase. Another recommendation emphasized the importance of strategic alignment among managers during the implementation phase, leading to a rephrased statement about this factor, which now includes the specification of alignment necessary at all hierarchical levels. Lastly, geo-political uncertainties were suggested for further emphasis. Consequently, the factor was represented independently by the item "The organization must ensure potential global and political uncertainties can be effectively navigated during the implementation of a strategy" and added for the dimension of external factors.

In the second session, a professor from the University of Twente evaluated how the Q-methodology was incorporated into the study, given their expertise in research methods in behavioral science. This session resulted in significant adjustments to the structure of the Q-tool.

The professor advised adopting a different approach to how the factors were reflected in the statements. One key suggestion was to reduce the number of statements to align with the number of participants in the study, reducing the original 21 statements to 16. Taking into consideration these suggestions translated into the current structure of the organizational factors identified, namely allocating two statements for each of the factor groupings in each dimension. The following section will present the resulting distribution of statements.

Conclusively, with refinements based on organizational context and additional theoretical considerations, the final curated Q-list of factors influencing strategy implementation consisted of 16 statements. This list is included in Appendix B.

Measures

The following section delineates the main dimensions investigated, each comprised of key factors for strategy implementation effectiveness according to literature.

Manager-employee synergies

One of the defining elements of this dimension was **effective communication**, measured in terms of clear communication of the strategy and clear communication of individual roles. Similarly, **employee involvement** was evaluated based on inclusion in decision-making processes and providing timely feedback. Lastly, the **manager's innate capabilities** were also considered and measured in terms of ability to monitor the process effectively and being perceived as competent.

Table 2*Q-statements Manager-employee synergies*

Factor	Statement(s)
Communication	"Managers in organizations must ensure each employee is aware of and understands their role, tasks and responsibilities in the execution phase" "Managers in organizations must make sure that throughout the implementation phase, employees are constantly aware of what the company's strategy is."
Employee involvement	"Managers in organizations must listen and be open to the perspectives of employees involved in strategy implementation, promoting their inclusion in decision-making processes" "Managers in organizations must deliver timely feedback to employees on their activities during the execution phase."
Managerial competence	"Managers in organizations must constantly monitor the strategy implementation progress, making sure strategic targets are being met." "Employees must be able to perceive their managers as competent leaders who can effectively lead the implementation process."

Organization's internal structuring

The defining elements of this dimension included **systems, processes and tools**, addressing the flexibility of standardized operating models, effective resource allocation, and motivating compensation systems. **People and culture** represented alignment on core values, strategic alignment throughout the organization, and fostering a culture of trust.

Table 3*Q-statements Organizational design*

Factor	Statement(s)
Systems, processes and tools	<p>"The organization must ensure effective resource allocation (finances, time, manpower or expertise) is conducted throughout strategy implementation."</p> <p>"The organization must have motivating compensation systems that recognize performance achieved during strategy implementation"</p> <p>"The tools, processes and systems for the implementation process must be flexibly designed, allowing for adaptations to unanticipated conditions."</p>
People and Culture	<p>"The organization's core values must be understood and shared by everyone, guiding their actions during strategy implementation"</p> <p>"A culture of trust throughout strategy implementation must be maintained, ensuring all-directional trust is perceived by all individuals (trust in the organization, managers, direction of team efforts)"</p> <p>"Strategic alignment and consensus during strategy implementation must be ensured at all hierarchical levels in the organization."</p>

External factors

This dimension addressed **industry trends**, specifically in terms of monitoring and adapting to market trends, as well as the competitor's response to the strategy. **Global influence** encompasses regulatory adherence and adapting to global uncertainties.

Table 4*Q-statements External environment*

Factor	Statement(s)
Market dynamics	"The organization must continuously analyze market dynamics and trends during implementation of strategy" "Competitor's response to the company's strategy must be evaluated and incorporated in the implementation process"
Global influences	"The organization must adapt to global or political uncertainties that may surface during the implementation stage." "The organization's adherence to regulatory requirements must be ensured throughout the execution phase."

Sampling

Different sampling methods were used to obtain the target group of this research. Through purposive sampling, employees from a sub-organization within the company were invited to participate. The selection was aimed at gathering people from multiple departments, with different work experiences, expertise and roles, and thus capture the diversity in strategic perspectives. Furthermore, the researcher had been an employee in this organization prior to the investigation. For convenience, accessibility and practicality reasons, the researcher approached individuals with whom they had a work relationship established.

The final group of participants consisted of N=16 employees, of which 11 were women and 5 men. The sample presented a mean age of M=41.9, with 26 being the youngest age and 60 being the oldest. An additional variable considered was each person's time spent in their current position, indicating their familiarity with role-specific tasks and procedures. This variable, measured in years, presented a mean of M=4.15, with the shortest period being 1.5 years and respectively 15+ years the longest one. Lastly, individuals presented mostly leading positions, mentioning "manager" or "director" in their job title. Some participants showcased their

proficiency in their domain, such as "Process Expert" or "Owner". It is imperative to specify that a large number of respondents chose "Prefer not to say" for some (2 participants) or all of the demographic questions (5 participants), thus the provided statistics may not be a reliable representation of the sample. Table 5 provides an overview of the respondents.

Table 5

Final sample for the Q-method

Participant number	Gender	Age	Role title	Experience in current position (years)
1	Female	-	-	-
2	Female	37	Senior PMO Manager	4+
3	Female	40	Senior Marketing Communications Manager	3
4	Male	-	-	-
5	Male	60	Program Director	3
6	Male	26	Proposition Framework Owner - Lifecycle Solutions	2
7	Female	37	Marketing Portfolio Operations Manager	1.5
8	Male	54	Program Manager	3
9	Female	-	-	-
10	Female	-	Director Service Technical Educations Standards	4
11	Female	50	Business Process Expert	4
12	Male	-	-	-
13	Female	-	-	-
14	Female	46	Program Manager	15+
15	Female	-	-	-
16	Female	27	Product Manager	2

Procedure

The research design was first submitted for review by the BMS Ethics Committee of the University of Twente, and approved on the 30th of April, 2024. Afterwards, data collection was conducted through online Microsoft Teams calls. First, the researcher approached potential participants via Microsoft Teams, mentioning how they are conducting a study within the company about factors that impact strategy implementation, and asking if they were interested in participating. Individuals who expressed their interest received an email afterwards, with a link to

an informed consent form (Appendix C). The email also included a Google Calendar link for an appointments schedule, where employees could book a time for their interview, according to their availability. The consent form debriefed the reader about the purpose of the study, the activities they will be asked to do during the session and what their role is in the overall research. It also addressed the possibility of the session being recorded, while ensuring that their data will be anonymized and treated confidentially. At the end, based on the information provided, the participant was asked if they consent to the conditions presented for the study. If the reader agreed, the survey directed them to questions about their age, gender, current business title and years of experience in their role. Not agreeing with the conditions of the study lead the reader directly to the end of the survey.

Each session started by briefing the participant once again about the topic of the study and the procedure. Following this, they were sent a link to an interactive digital environment on the Miro platform, where the Q-sorting tool was developed (Figure 1). Participants were able to move the elements freely on their screens. At this stage, individuals were also asked to share their screens during the procedure, and if they consent to the session being recorded. If they agreed, the recording functionality in Microsoft Teams was used and this generated both a video and a transcript of the meeting. After allowing the participant to go through the list of 16 statements, they were asked to divide the items into three categories according to the perceived degree of importance for implementing a strategy: "Most important", "Neutral", "Least important". The number of factors assigned to each category will allow for a better understanding of the distribution between all statements. The next phase of the exercise implied using a specific ranking system, the Q-grid. The interviewee was asked to distribute the factors on a continuum ranging from what they perceived as the most significant factor for strategy implementation (+3) to the most non-significant (-3). Finally, the researcher gathered additional qualitative information by asking participants open-ended questions throughout the session, probing them to explain ranking decisions. An overview of how the interviews were structured can be found in Appendix E. The duration of the sessions varied from 30 minutes to 45 minutes.

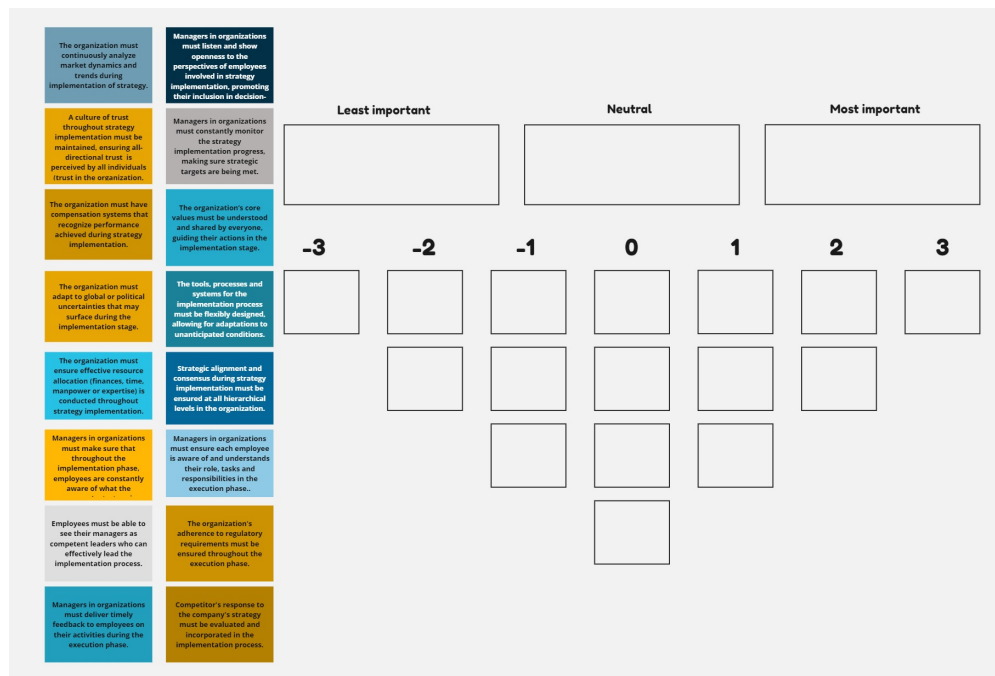


Figure 1

Miro environment for Q-sorting tool

Data analysis

The resulting Q-sorts were analyzed with "Ken-Q Analysis", a free-to-use software developed specifically for Q-methodology (Banasick, 2023), and using the "PQ Method" function. Principal Component Analysis was applied to identify the underlying structure among participants' responses, and produced 8 initial factors. A scree plot of their eigenvalues (Appendix F) displayed a distinct decrease at the second factor, indicating that the first two factors captured the most significant variance in the data. After the second factor, the eigenvalues level off, suggesting that additional factors contribute minimally to the explained variance. These two factors combined explained 52% of the total variance within the sample, with eigenvalues of 5.938 and 2.321 (Table 6). Additionally, taking into consideration the reduced number of participants (N=16), it was decided to retain only these 2 factors for further analysis.

Table 6

The factors derived through the principal component analysis (PCA)

	Eigenvalue	Percentage explained variance	Cummulative percentage explained variance
Factor 1	5.938	37	37
Factor 2	2.321	15	52

To enhance interpretability, Varimax rotation was applied, which maximizes the variance of squared loadings and results in a factor structure with high loadings on one factor and low on the other. By using the PQMethod statistical threshold for automatic flagging, this revealed which individuals were most strongly correlated with each factor. By interpreting each participant's Q-sort, as well as their individual responses during interviews, the study aimed to determine each factor's defining characteristics and understand what collective perspectives they represent.

Results

The following sections will first address general sample characteristics, followed by an analysis of the two resulting factors. The quantitative and qualitative data collected will be interpreted simultaneously to describe each factor's defining characteristics.

Sample characteristics

Initial insight was gathered from the first task, which required participants to categorize the 16 statements in 3 groups: "Most important", "Neutral", "Least important". Participants predominantly categorized a statement as being "Most important" (M=7.75, SD=1.91), followed in frequency by "Neutral" (M=6, SD=2.28). Statements were least frequently categorized as "Least important" (M=2.25, SD=1.48). This aligns with the fact that, during interviews, multiple participants would mention how challenging it was to rank the statements as they were all considered significantly important for strategy implementation: "This is hard. A lot of these things are important, there's no like, oh no, this is not important." (quote from a participant during the first sorting task).

Table 7*Categorization of statements by participants*

	Sorted most important	Sorted neutral	Sorted least important
N	124	96	36
Mean	7.75	6	2.25
Standard deviation	1.915	2.208	1.436
Minimum	5	1	0
Maximum	12	10	5

The factors resulting from the Q-sorts

Table 8 presents an overview of the factors' characteristics. Out of the 16 total participants, 8 loaded highly into Factor 1, and 5 into Factor 2, while 3 participants did not pertain to any of the factors. Factor 1 has a Standard Error (S.E.) of 0.173, suggesting high less variability in its Z-scores and thus a significant consensus among participants. Factor 2 has a higher S.E. of 0.219, indicating slightly more variability and less precision. Both factors show high reliability (>0.70), with an Average Relative Coefficient of 0.8 and Composite Reliability values of 0.97 for Factor 1 and 0.952 for Factor 2. Based on these results, it can be postulated that the resulting factors could provide stable and reliable insights into participants' strategic perspectives.

Table 8*Factor characteristics*

	Factor 1	Factor 2
Nr. of participants	8	5
Avg. Rel. Coef.	0.8	0.8
Composite Reliability	0.97	0.952
S.E of Factor Z-Scores	0.173	0.219

Respondents were assigned to each factor based on their factor loadings. A high factor

loading ($>.5$) for one of the factors, and respectively a significantly lower value for the other, suggests that the participant strongly associated with the underlying construct the factor represents. Therefore, this revealed the representative participants of each factor and helped in defining the general sentiment of the each collective. Additionally, a participant's high factor loading (close to 1 or -1) also suggests that the factor explains a large portion of the variance in their responses.

Conversely, there also appeared to be individuals who presented non-significant factor loadings ($<.5$) for both factors (Participant No. 2, 4 and 6), thus they did not pertain to any of the factors and remained uncategorized.

Table 9*Factor Loadings per participant through Q-varimax analysis*

Participant	Factor 1	Flagged for Factor 1	Factor 2	Flagged for Factor 2
1	0.7266	X	-0.201	-
2	-0.0724	-	0.2214	-
3	0.5917	X	0.423	-
4	0.2169	-	0.4466	-
5	-0.133	-	0.4902	X
6	0.4173	-	0.3107	-
7	0.5829	X	0.1521	-
8	0.6819	X	0.085	-
9	0.1948	-	0.908	X
10	0.6426	X	-0.0765	-
11	0.8212	X	0.2744	-
12	0.5567	-	0.7249	X
13	0.5371	-	0.715	X
14	0.6658	X	0.1228	-
15	0.8247	X	-0.0005	-
16	0.0834	-	0.8279	X

Each factor will be discussed more elaborately in the following sections, by addressing their relationship with the participants, in terms of individuals' characteristics and Q-sorts. These insights highlighted the distinguishing statements for the factors, indicating the predominant level of importance participants in each group placed on various aspects of strategy implementation. To quantify these distinctions, the normalised Q-score and the Z-score for each statement were computed, summarizing how the statement would be ranked by a respondent whose views aligned perfectly to that factor. Visualizations of the composite Q-sorts for each factor can be found in

Appendix D.

Factor 1: "Focus on doing"**Table 10***The participant characteristics for factor 1*

No.	Gender	Age	Role	Years of activity	Q-sort Weight
1	Female	-	-	-	5.9701
3	Female	40	Senior Marketing Communications Manager	3	3.5313
7	Female	37	Marketing Portfolio Operations Manager	1.5	3.4243
8	Male	54	Program Manager	3	4.9436
10	Female	-	Director Service Technical Educations Standards	4	4.2455
11	Female	50	Business Process Expert	4	9.7814
14	Female	46	Program Manager	15+	4.6387
15	Female	-	-	-	10

Factor 1 presented an eigenvalue of 5.938 and explained 37% of the study variance. Among the 8 participants who loaded onto this factor, 7 were females and 1 male, with a mean reported age of $M=45.5$ years. Their positions in the company include a mix of managerial roles, and expertise in marketing, program management, business processes, and technical education standards. The years of activity varied considerably, with some having substantial experience (15+ years) and others with relatively fewer years (1.5 to 4 years). However, it is important to note that a few participants preferred not to disclose certain information, and thus these statistics may not be sufficiently representative of the group. The weights assigned to each participant (Q-Sort Weight) provide insight into the degree to which each participant's views align with the identified factor. Participants 15 and 11 are the most influential in shaping the factor, whereas participants 10, 3, and 7 have a lesser influence, although their perspectives may still support the overall characteristics of the factor.

Table 11*Distinguishing Statements for Factor 1*

Q-St. No.	Z-score	Q-SV
2	1.47*	3
14	1.45**	2
5	0.74**	2
7	0.68**	1
11	0.67**	1
12	0.56**	1
6	0.30**	0
8	-0.10**	0
9	-0.30**	-1
10	-0.67**	-1
13	-1.61**	-2
15	-1.77**	-3

Note: * $p < .05$, ** $p < .01$. Q-SV:

Q-sort value, the value of the statement within the Q-sort.

Table 11 presents the 12 statements found to be significant for Factor 1. Overall, 6 were positively valued (statements 2, 14, 5, 7, 11, and 12), 2 were perceived as neutral (6 and 8), and respectively 4 were negatively valued (9, 10, 13 and 15). Statement 2: "Managers in organizations must ensure each employee is aware of and understands their role, tasks and responsibilities in the execution phase." presents the highest Q-SV of 3 and indicates that participants in this factor perceive this aspect of leadership as most important for effective strategy implementation. Similarly, statement 5: "Managers in organizations must constantly monitor the strategy implementation progress, making sure strategic targets are being met." was another aspect of the manager-employee synergy which individuals deemed important, but to a slightly lower degree.

With a very close Z-score to that of statement 2, statement 14: "The organization's adherence to regulatory requirements must be ensured throughout the execution phase" situates as the second most important implementation aspect for the group. On the other side of the spectrum of importance are mostly aspects concerning external influences. Statement 15: "Competitor's response to the company's strategy must be evaluated and incorporated in the implementation phase" and 13: "The organization must continuously analyze market dynamics and trends during implementation of strategy" were most commonly deemed as less of a priority.

The qualitative data collected from interviews reinforced the dominant ideology Factor 1 appeared to encompass. Respondents commonly emphasized the crucial role of leadership for effective strategy navigation, specifically in terms of aligning employees with their specific responsibilities "(...) you need people to be aware of what they're doing, otherwise they won't be doing it" and monitor their progress accordingly "and then again, they have to monitor so that it goes in the way that they need to". Furthermore, a participant argued it is more important for managers to ensure responsibilities are being properly communicated, rather than the general strategy: "If I don't know what I can expect from the other, and if I don't know what the other person should expect from me, then I can look at bright slides about the strategy and everything, but in operations it will fail.". Interestingly, while most aspects pertaining to the dimension of external factors were prioritized considerably less, one element constantly received high degrees of importance, namely adherence to regulations: "I put compliance before anything else. If whatever strategy we're trying to implement leads to something which is not compliant, then we shouldn't do it and it's a failure.". This was also linked by one participant to the necessity of monitoring individuals' activities: "and in order to achieve this (adherence) we need to measure employee awareness and understand how we are doing, checking the progress, but we must reach our goals with proper, qualitative regulatory adherence". Participants who ranked this item lower, but still on the positive side of the Q-grid, viewed adherence to regulations as more of a prerequisite: "it's a given that you have to do it (...) if you don't match your regulatory requirements, what are you doing?". Rather than a priority for strategy implementation,

participants remarked this is an aspect to be considered during strategy development: "I do think we always need to be compliant, but (...) you should already have all the requirements on the regulatory and then it's only a matter of execution, and not checking again."

A similar approach to prioritization was noticed in regards to the other statements about external factors. When the discussion revolved around market dynamics and the competitors' response, respondents viewed them as matters to be considered when formulating a strategy: "as part of us defining the strategy, before we go to that implementation phase, we did analyse this and the market trends". A consistent argument reinforcing this was the emphasis on following the initial strategy: "(...) it's still important to have a look at the competitors, to have a look what's happening in the market, what's happening overall politically and globally(...) but we have our strategy and this is what we want to follow.", and having more control over the internal processes deployed for its fruition: "(...) but we have control over internal factors. External factors we could respond to, but we don't have control over.". It was also pointed out that adapting to external influences could potentially require fundamental reevaluations, which can be inefficient: "It doesn't really bring a lot of value because it means I need to go back to square one and restart". On the other hand, some respondents argued that the significance of continuous market analysis depends on how rapidly the organization executes its strategies ("if we implement right away, then that is not necessary") and on "how long your project is. If it's a six months or one year project, I don't expect the market dynamics to be that relevant.". Similarly, the specific type of strategy was mentioned as a determinant of how significant the competitor's response is for implementation: "there are situations where you are trying to implement something for your own company, your own situation. So that's why I thought it might not be the first priority."

Factor 2: "Tend to the collective"**Table 12***The participant characteristics for factor 2*

No.	Gender	Age	Position	Years of activity	Q-sort Weight
5	Male	60	Program Director	3	2.5027
9	Female	-	-	-	20.0626
12	Male	-	-	-	5.9252
13	Female	-	-	-	5.6738
16	Female	27	Product Manager	2	10.2076

Factor 2 had an eigenvalue of 2.3208 and explained 15% of the study variance. Five participants loaded onto this factor, 2 males and 3 females, with a mean reported age of $M=43.5$ years, similar years of activity (2 and 3), and positions including Product Manager and Program Director. Most participants did not disclose this information, thus general statistics about this group cannot be accurately provided. The weights assigned to each participant (Q-Sort Weight) revealed Participant 9 as the most influential in defining the characteristics of the factor, followed by Participant 16. Conversely, Participant 5 presents the least influence, showing alignment with the factor's characteristics but with a minimal impact on its overall definition.

Table 13*Distinguishing Statements for Factor 2*

Q-St. No.	Z-score	Q-SV
8	1.65**	3
11	1.55**	2
12	1.53**	2
2	0.76*	1
10	0.65**	1
14	0.24**	1
7	-0.4**	0
13	-0.5**	-1
6	-0.75**	-1
15	-0.76**	-1
5	-0.92**	-2
9	-1.68**	-3

Note: * $p < .05$, ** $p < .01$. Q-SV:

Q-sort value, the value of the statement within the Q-sort.

Table 13 presents the 12 statements found to be significant for Factor 2. Overall, 6 were positively valued (statements 8, 11, 12, 2, 10 and 14), 1 was perceived as neutral (statement 7), and respectively 5 were negatively valued (statements 13, 6, 15, 5 and 9). Statement 8: "A culture of trust throughout strategy implementation must be maintained, ensuring all-directional trust is perceived by all individuals (trust in the organization, managers, direction of team efforts)." presents the highest Q-SV of 3, indicating a collective prioritization of trust for strategy implementation. With similar Z-scores, statements 11: "The organization must ensure effective resource allocation (finances, time, manpower or expertise) is conducted throughout strategy implementation" and 12: "Strategic alignment and consensus during strategy implementation"

must be ensured at all hierarchical levels in the organization" were also aspects of implementation that the group deemed important. It can be noted that participants in this group attribute significant importance to the internal structure of the organization, as all of these highly ranked statements regard aspects of organizational design. However, statement 9: "The organization must have motivating compensation systems that recognize performance achieved during strategy implementation" although represents another component of this dimension, situates as the lowest implementation priority for these individuals. A similar degree of importance was attributed to an aspect regarding leadership, namely statement 5: "Managers in organizations must constantly monitor the strategy implementation progress, making sure strategic targets are being met."

Insights gathered from interviews with Factor 2's representatives further illuminated the underlying themes this factor encapsulates. Summarizing the general sentiment encompassed by Factor 2, one participant contended strategy implementation "is about resource allocation, but it's also about cultural aspects and (...) aligning people in the same direction.". Multiple participants emphasized the critical role resource allocation plays for strategy implementation, mainly in terms of manpower ("being staffed for success(...) is by far the most important topic for success of strategic implementation.") and financial resources ("you can have a strategy implementation plan, but if there is no budget (...) that's a clear obstacle"). One participant argued that improperly allocated people will negatively impact employee morale: "the frustration of the employees can be really high if we have just for example two people doing a job of 10, then this is for sure not feasible for us to to achieve any good goals". Effects on employee behavior were also mentioned when motivating the prioritization of trust for strategy implementation. Participants correlated having trust in "the new way of working, the new manager or the management" with employee commitment to the company: "then they will be more committed to continue their journey with them other than moving to a new company" and also to the strategy: "they're more willing then to play with the the strategy and to adhere to the new changes happening around them."

A common consensus among interviewees was also noticed when addressing the aspects perceived less important for strategy implementation. Albeit belonging to the same dimension of

factors as the two highest ranked items, compensation systems that recognize performance were generally less prioritized by this group. Respondents emphasized the importance of intrinsic motivation over financial compensation for recognizing performance: "it's all about the intrinsic motivation, not so much external and giving money for good performance, but maybe recognizing the employees doing their great work". One participant echoed this sentiment by highlighting how employees "strive for the best results for the company as a whole" and thus "intrinsic motivation of every employee should be the most important thing.". Pertaining to a different category of factors, manager's monitorization of implementation processes was also considered less important for strategy implementation. Individuals who ranked this item significantly lower than other respondents considered the different scope of responsibilities employees and managers have: "to monitor the strategy implementation is a task for managers to do, especially for top managers and should guide their decision making."; "So if they will monitor by themselves, that's important, but not for me because it's their job.". One participant specifically compared organizational design with the role of leadership in strategy implementation and argued that "an organization's ways of doing things and structuring itself will in the end have more of an impact than how people are managed". However, one participant specified that while they believe this aspect of leadership is important for implementation, they considered other statements, which were ranked higher, to encompass this factor as well: "It's in line with the scope of responsibilities, the alignment on the strategy. So for me, this is also covered."

Uncategorized participants

In addition to the main factors identified, there were three participants who did not clearly align with either Factor 1 or Factor 2, namely Participant 2, 4 and 6.

Table 14*The uncategorized participants' characteristics*

No.	Gender	Age	Position	Years of activity
2	Female	37	Senior PMO Manager	4+
4	Male	-	-	-
6	Male	26	Proposition Framework Owner - Lifecycle Solutions	2

Their factor loadings illuminate why they were not included in either grouping. Participant 2 presents factor loadings of -0.0724 for Factor 1 and 0.2214 for Factor 2, indicating a slight preference for the second factor. Participant 4 pertained more to Factor 2, with a loading of 0.2169, and 0.4466 for Factor 1. Participant 6 showed similar, significant loadings for both factors, with 0.4173 for Factor 1 and 0.3107 for Factor 2 respectively. Given their apparent diverging views from the predominant factors, the three participants were excluded from further analysis.

Table 15*The uncategorized participants' factor loadings*

No.	Factor 1 Loadings	Factor 2 Loadings
2	-0.0724	0.2214
4	0.2169	0.4466
6	0.4173	0.3107

Consensus statements

Table 16

Consensus Statements

Q-St. No.	Q-SV F1	Z-score F1	Q-SV F2	Z-score F2	Ranking variance
1*	-1	-0.159	0	0.139	0.022
2	3	1.47	1	0.76	0.125
3*	0	0.363	0	-0.09	0.051
4*	0	-0.044	0	-0.358	0.025
16*	-2	-1.577	-2	-1.061	0.067

Note: * All statements are still non-significant at $p < .05$. Q-SV: Q-sort value, the value of the statement within the Q-sort

A set of five items were classified as consensus statements, which means that they did not distinguish between the two factors, but instead showcased consistent views across the two groups. These statements were all non-significant at $p < .01$, as well as $p < .05$ in both presented factors, and produced low ranking variances between the 2 groups. (Table 16)

These statements reveal a consistency in how participants viewed the importance of strategic management practices. Statement 1: "Managers in organizations must listen and be open to the perspectives of employees involved in strategy implementation, promoting their inclusion in decision-making processes" presented the lowest ranking variance (0.022) and was rated similarly by both Factor 1 and Factor 2, with Q-SV values of -1 and 0. The highest ranking variance was recorded for statement 2 regarding the necessity for managers to ensure clear role and responsibilities understanding which, although widely agreed upon, Factor 1 assigned a higher importance (Q-SV of 3) compared to Factor 2 (Q-SV of 1). Other leadership aspects represented by statements such as 3: "Managers in organizations must make sure that throughout the implementation phase, employees are constantly aware of what the company's strategy is." and 4: "Managers in organizations must deliver timely feedback to employees on their activities during the execution phase." were consistently rated as neutrally important by both groups.

Similarly, participants consistently assigned a relatively lower importance to "The organization must adapt to global or political uncertainties that may surface during the implementation stage.", with a Q-SV of -2 in both factors. Reflected in individuals' interview responses, global and political uncertainties were considered exceptional, and their reduced probability of occurring makes adapting to such circumstances less of a priority: "Yes, we will need to adapt, so it is important, but it's more exceptional. It's not what's driving your strategy". This sentiment was echoed by another participant who noted that such uncertainties "are usually unexpected; You cannot always make them the first of your priorities.". One participant concluded: "Of course you have to have a certain amount of risk management (...) but maybe it shouldn't be an integral part of each and every implementation phase."

Discussion

The aim of this study was to investigate strategy implementation with a specific focus on organizational factors influencing its effectiveness. The specific factors targeted were representative of three key organizational dimensions discussed predominantly in literature, such as the manager-employee synergy, organization's internal structuring, and external factors. The study explored how these factors are navigated by employees, in terms of their perceived importance for ensuring strategic success. This was done in order to identify the strategic motivations behind different prioritization approaches, while taking into account individuals' roles within the company, areas of expertise, and overall professional experience. The following sections will interpret the research results, delineate its implications, acknowledge the limitations of the study, and recommend directions for future research.

Interpretation of findings

The Q-method results distinguished two prioritization methods, based on similarities in participants' ranking of factors contributing to implementation effectiveness.

Factor 1: "Focus on doing" portrays an emphasis on managerial practices that ensure the employee's clear and constant alignment with their specific responsibilities. This confirms findings such as those of Odero (2016) and Mazhitov et al. (2024), which correlate a manager's

proper role communication and process monitorization with beneficial executive efforts. In addition, Factor 1 participants exemplify the impact described by Brkanić et al. (2022) of regulations on implementation, and deem regulatory adherence a non-negotiable for strategy implementation. Conversely, the dominant perspective is at variance with studies which focus on effects originating from outside an organization. It posits a lesser need for constant market and competitor monitorization, contrary to the conclusions of Ivančić et al. (2017) or Sterling (2003).

This prioritization approach favors preserving the fundamental goals and direction of a strategy. It can be noted that an emphasis on constant process monitoring and role clarity may be driven by a strong commitment to regulatory adherence. As such, action towards achieving set goals in manners fitting the set standards, is prioritized over constant reassessment. Moreover, this can motivate the low significance attributed to the competitive field, as the company's clients and how they perceive the products and organizational strategies is the main target of this approach's efforts. Interestingly, employees showcasing this ideology deemed integrating changes into the strategies as a potential pitfall for efficient execution. This decreased need for adaptability is additionally motivated by a reliance on the strategy development process being appropriately executed. Thus, prioritizing factors may depend on the process being conducted and the importance attributed to the same factors considered will differ when implementing a strategy or planning it.

Factor 2: "Tend to the collective" advocates prioritizing a functional work environment for strategy implementation. Mirroring the conclusions of Boikanyo (2024), this approach correlates process effectiveness with the interplay between employee behavior and the organization's ways of operating internally. It reaffirms previous findings on the significance of elements pertaining to organizational culture such as trust (Malkamäki et al., 2021; Metz et al., 2022) and strategic alignment (Ravishankar et al., 2011). However, Factor 2 portrays a complex perspective on an organization's operating systems, specifying a high regard for effective resource allocation and significantly lower for performance monitoring and compensating systems. These findings posit dissimilarities with claims of compensation contributing to strategy implementation effectiveness

(Mkandawire et al., 2020; Ramus, 2002), and the emphasis on managerial monitoring (Mazhitov et al., 2024) thus also opposing views pertaining to Factor 1. Instead, it resonates with literature arguing for the significance of resource management (Josephine & Kimencu, 2021; Kyalo, 2023).

It is noteworthy that the prioritization of trust and alignment, coupled with the low emphasis on compensation systems, underscore the importance attributed to a holistic element of corporate behavior, the employee's motivation. This view can also be supported by more recent research in individual's motivation, such as the updated work of Ryan and Deci (2020) on Self-Determination Theory, which emphasize the role of intrinsic motivation in enhancing employee engagement and performance. External incentives, namely financial, are not perceived as efficient ways of encouraging performance, and tending to individual's core values will provide a more balanced approach to ensuring performance. Thus, this divergence from traditional views on modes of compensation suggests a shift towards recognizing the importance of employee well-being and increased consideration of their fundamental needs. When these aspects are prioritized and implemented in the organization's fundamental ways of operating, efforts ultimately align and the collective reaches their common goals in a fitting, beneficial manner for all parties involved. This group ultimately presents how prioritization of factors can stem from considering the "people" more than the "process", compared to Factor 1: "Focus on doing", where the executive efforts and processes dominate the scope of focus.

The consensus statements identified between the two groups provide additional insights for strategy implementation. The agreement on the importance of specific organizational factors for implementation effectiveness suggests areas that may require less effort when aligning priorities. Thus, they can be considered the consensus factors forming the basis for a structured framework of prioritization, on top of which additional, organization-specific priorities can be added. In the present research context, this study identified a consistent low significance of the need to adapt to global or political uncertainties. This was attributed to the inherent unpredictability of these circumstances, and their need for momentary solutions. Furthermore, there was a shared view of certain managerial responsibilities such as openness to feedback,

employee involvement, strategy communication, and providing timely feedback, as being neutrally important for implementation effectiveness. This neutral ranking suggests that while these managerial responsibilities are important, they are not deemed crucial, aligning with previous arguments that strategy implementation is not a sheltered leadership domain (Humphreys, 2003). Generally, it can be postulated that these similarly perceived factors indicate a necessity for broader involvement and adaptability, beyond senior leadership, and highlights the significance of collaborative approaches to effective strategy implementation.

The noticeable underlying theme of this study can be concluded from the study participants' shared views on the difference between strategy development and implementation. As previously discussed, it was common for respondents to motivate lower-ranked factors as more important during the development phase rather than the implementation phase, especially with regards to the market dynamic trends and overall environment. This further showcases the complexity of prioritizing factors for organizational strategies, by the challenging task of acknowledging the significance of certain factors but choosing to tend to what is situationally more important. This strengthens the argument of organizational factors being often interdependent, as the absence of some can be compensated by others. Exemplifying this is how lower rankings for organizational systems and tools were often due to a belief in employees' competence to perform their duties regardless of the tools' quality. Similarly, compensation systems were not deemed necessary when relying on employees' affective organizational commitment and dedication to achieving common goals, thus focusing more on execution rather than on extrinsic rewards.

Furthermore, when comparing processes, conclusions pointed to the quality of implementation being more critical than the plan itself, with participants emphasizing that even a solid strategy requires effective execution to succeed. This perspective strongly aligns with recent literature and reinforces common arguments of implementation being neglected in favor of development (Andrews et al., 2011; Tawse & Tabesh, 2021). Adding to the perceived difference between processes is the interesting argument of how these processes cannot occur

simultaneously. Individuals commonly referenced this when motivating adaptation to unforeseen circumstances, arguing that efforts during execution must be "halted" in order to adjust the strategy accordingly, implying the need for "going back to the boardroom". Therefore, usually employees are assigned the responsibility of focusing on executing the strategy while managers monitor and adapt to implementation needs as they arise. This further nuances the implications of individual's perceptions for how strategies are implemented, motivating the significant emphasis on what has to be executed and also how employees engage in this process.

Implications

This study addresses the scarcity of knowledge surrounding strategy implementation with a unique approach based in Q-methodology. It provides a distinct perspective that tackles the practical implications of human subjectivity and its significant benefits for organizational success when considered during strategy implementation. Through an analysis of how individuals perceive theoretically identified key contributors to effective implementation, the study delineates prioritization methods and their characteristic strategic motives.

These insights can serve as a valuable resource for both academics and practitioners. From a theoretical standpoint, this study contributes to the broader understanding of the complex dynamics involved in successful strategy execution. By exploring the prioritization of key factors, it offers a more nuanced perspective on the interplay between different elements that influence implementation effectiveness, through the lens of the people involved in its execution. This study argues that implementation efforts will vary based on individual's personal attitudes, perceptions and strategic priorities, and thus it is imperative to further address the implications of different prioritization motives for strategic outcomes. In this way, efforts to obtain a comprehensive framework for strategy implementation is enhanced with an additional area of interest and consideration.

For practitioners in strategic management, this paper provides a roadmap for prioritizing and allocating resources towards the most crucial elements of strategy implementation. It also attests the potential benefits of considering the views of their employees, both for improving the

knowledge of how to effectively navigate implementation, and also for improving organizational morale by showing proactiveness in listening to individuals.

Limitations and future recommendations

While this study offers a unique perspective on strategy implementation using Q-methodology, it is imperative to acknowledge its limitations and their implications for the results presented.

A first, fundamental limitation can be that the emphasis on human subjectivity and prioritization of factors may overlook the implications of objective, data-driven analysis in strategic management. Additionally, the findings advocating for a dual focus on leadership communication and inclusive decision-making processes could be viewed as overly simplistic, neglecting the complex and multifaceted nature of effective strategy implementation. There is a risk that the proposed framework may not be generalizable or adaptable enough to address the unique challenges faced by organizations in diverse, dynamic environments. Furthermore, the study's theoretical implications for organizational theory may be constrained by its reliance on a single methodological approach. A more balanced perspective considering both subjective and objective analyses could strengthen the study's contributions and practical utility for strategic management practitioners.

Another highly significant limitation is the study's application of the Q-method. This method was approached by the researcher without prior knowledge, and considerable efforts were invested in first understanding how it should be conducted. The researcher must thus acknowledge that the way in which the Q-method was conducted may not perfectly align with the fundamental, recommended methodologies, which could impact the accuracy and reliability of the findings. More specifically, the construction of the Q-statements included may not have accurately depicted the concepts addressed by the study, potentially leading to results that do not fully represent the intended areas of investigation. The unreliable Q-method application can be attested by the presence of participants who did not load onto any factor, suggesting that the diversity of perspectives was not fully captured. This variability could also indicate that there may

be additional, unmeasured factors influencing strategic priorities. Future studies could aim to explore additional organizational factors and their interplay, and most importantly use methods of objectively measuring whether these constructs are accurate representations of the variables investigated.

It is also imperative to address the implications of the study's sample characteristics, such as the reduced number of participants. Although the research included 16 employees, the findings may not be generalizable to a broader population. Furthermore, this also impeded with obtaining a broader data analysis, as the number of participants influenced the number of factors to be considered for analysis. Future research could aim to expand the sample size to allow for a more comprehensive understanding of the topic, and also verify the study's findings and potentially uncover additional insights. The limited demographic data of the participants, particularly for Factor 2, may also lead to inaccurately addressing how diversity in roles and other undisclosed information contribute to variability in strategic prioritization. Future research could aim to collect diverse demographic data to better understand how these variables interact with strategic priorities. This would help in formulating more tailored strategies that consider the diverse backgrounds and experiences of employees.

The specificity of the research context is another limitation to be acknowledged, as the findings may be mostly representative and relevant for the company involved in the case study. Moreover, the context also influenced the research approach, given that selecting the specific factors to consider for the Q-method was based on characteristics of the host company. Future research could therefore extend these findings across different organizational settings or industries, and thus assess their applicability to other contexts.

Conclusion

Concluding the investigation, this study sheds light on the complexity of navigating factors influencing strategy implementation. In an effort to decipher the intricacies of this process, this research achieves novelty by applying the Q-method to address human subjectivity in practice, tending to the personal perceptions of employees. This revealed how certain

organizational factors can be deemed more crucial than others and thus contrasting prioritization patterns may emerge among a collective. The presence of consensus areas, however, indicates the possibility for establishing a structured framework to guide the strategizing process, while allowing for flexibility in addressing organization-specific needs. This identification of both consensus and divergence areas can provide practitioners and organizations the vital insights successfully approaching internal, overarching prioritization, and secure harmonized, effective strategy implementation. Overall, the findings contribute towards a more nuanced understanding of strategy implementation, encouraging future research to delve deeper into the vast dynamics underlying this critical organizational process.

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Appendices

Appendix A - Disclosed use of AI

During the preparation of this work the author used OpenAI ChatGPT4 and Grammarly for language and grammar checks, and to generally improve the coherence and readability of the text. After using these tools, the author reviewed and edited the content as needed and takes full responsibility for the content of the publication

Appendix B - Q-set of statements

1. Managers in organizations must listen and be open to the perspectives of employees involved in strategy implementation, promoting their inclusion in decision-making processes.

2. Managers in organizations must ensure each employee is aware of and understands their role, tasks and responsibilities in the execution phase.

3. Managers in organizations must make sure that throughout the implementation phase, employees are constantly aware of what the company's strategy is.

4. Managers in organizations must deliver timely feedback to employees on their activities during the execution phase.

5. Managers in organizations must constantly monitor the strategy implementation progress, making sure strategic targets are being met.

6. Employees must be able to perceive their managers as competent leaders who can effectively lead the implementation process.

7. The organization's core values must be understood and shared by everyone, guiding their actions during strategy implementation

8. A culture of trust throughout strategy implementation must be maintained, ensuring all-directional trust is perceived by all individuals (trust in the organization, managers, direction of team efforts)

9. The organization must have motivating compensation systems that recognize performance achieved during strategy implementation

10. The tools, processes and systems for the implementation process must be flexibly designed, allowing for adaptations to unanticipated conditions.

11. The organization must ensure effective resource allocation (finances, time, manpower or expertise) is conducted throughout strategy implementation.

12. Strategic alignment and consensus during strategy implementation must be ensured at all hierarchical levels in the organization.

13. The organization must continuously analyze market dynamics and trends during

implementation of strategy.

14. The organization's adherence to regulatory requirements must be ensured throughout the execution phase.

15. Competitor's response to the company's strategy must be evaluated and incorporated in the implementation process.

16. The organization must adapt to global or political uncertainties that may surface during the implementation stage.

Appendix C - Informed consent form

Dear participant,

In cooperation with [COMPANY NAME], I am researching factors influencing the implementation stage of organizational strategies, and how they are prioritized. Thank you for considering participating in this study, your willingness to help build this research paper is highly appreciated!

The study should take anywhere from 30 to 45 minutes to complete, during a Microsoft Teams call, and you will be asked to read a few statements about organizational aspects, and rank them based on how important you think they are, specifically for strategy implementation. For this, I will provide you with a link to an interactive digital environment (on Miro) where you will have to complete the said tasks, and therefore I will ask you to share your screen. I strongly believe that any information I can collect from you would be insightful, valuable, and useful for my research. As such, I am requesting your permission to have our conversation recorded, via the Microsoft Teams functionality. Your participation is entirely voluntary, and you can withdraw anytime. Furthermore, your data will be treated confidentially and processed in an anonymized way, thus decreasing the traceability of you as a respondent. Finally, the data will not be shared with any third parties, and all materials collected during the study will be stored on a USB-flash drive which will be destroyed by the researcher until 5th of July, 2024.

I hope I have informed you sufficiently, and if you have any further inquiries or concerns, please feel free to contact me at any point throughout this research: d.morosanu@student.utwente.nl (or via my work email: [COMPANY EMAIL]). Additionally, you can also contact my supervisor Ester van Laar, professor at the Department of Communication Science, University of Twente, by email e.vanlaar@utwente.nl, or for any ethical concerns please contact our ethics committee: ethicscommittee-bms@utwente.nl.

I voluntarily consent to be a participant in this study and understand that I can refuse to answer questions, withdraw from the study at any time, without having to give a reason.

- Yes

- No

I have read and understood the information about the study.

- Yes
- No

I consent to the session being audio-/screen-recorded.

- Yes
- No

I understand that the information I provide will be used for research purposes and that, based on my input and thoughts, a paper will be publicized about prioritization of factors influencing strategy implementation.

- Yes
- No

I understand that no personal, identifiable information about me will be shared with anyone, and all data collected during the study will be disposed of as of 5th of July 2024.

- Yes
- No

I am aware that I have the opportunity to review the outcomes of the research at any given moment by contacting the researcher.

- Yes
- No

Please specify your gender:

- Male
- Female
- Non-binary / third gender
- Prefer not to say

Please specify your age:

- -----
- Prefer not to say

Please specify your current position in the organization (job title):

- -----
- Prefer not to say

Please specify your experience in your current position (e.g.0 months, 1 years)

- -----
- Prefer not to say

Additional comments/remarks/requests:

- -----

Appendix D - Composite Q-sorts for Factor 1 and Factor 2

Figure 2

Factor 1

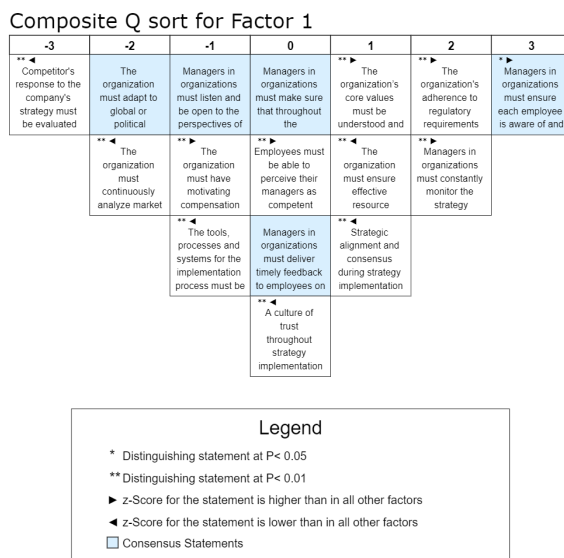
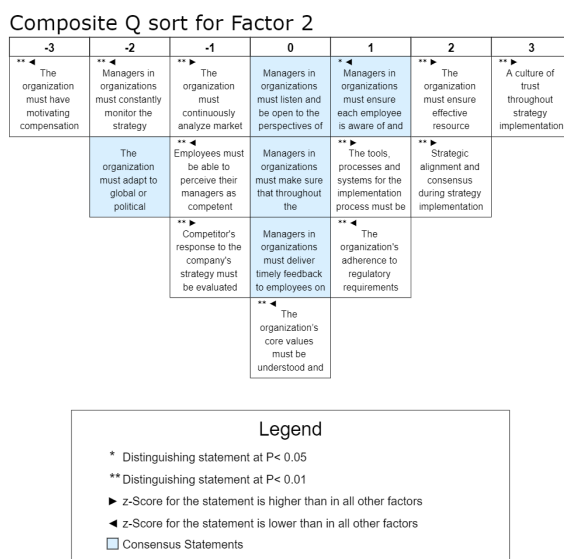


Figure 3

Factor 2



Appendix E - Interview guideline

Introduction

- *Greeting and Introduction:*

"Thank you for agreeing to participate in this study, your insights are highly valuable! I will try my best to make sure that this interview will not take long, as I aim not to impede with your work activities any more than I already have. Let's jump right into it."

- *Presentation of the Study Topic:*

"Today, I would like to understand your perspective on strategy implementation and what you personally believe are the most crucial factors to focus on to achieve the desired goals effectively."

- *Introduction to the Q-Sorting Task:*

"I have prepared an interactive exercise for you. I will provide you with a list of statements, each referring to various organizational aspects such as leadership, organizational culture, stakeholders, etc. Please read through all the statements first. Then, I will ask you to reflect on your experience with strategy implementation and consider which of these factors were most significant to you during this process."

- *Technical and Ethical Considerations:*

"Before we proceed, I would like to ask if you are willing to share your screen during the exercise. Additionally, I would like to ask once again for your consent to record this meeting. Are these requests acceptable for you?"

- (Start recording if received consent)

Conducting the Interview

- *Q-Sorting Task Instructions:*

"Now, I will send you a link in the chat. This link will take you to Miro, where the exercise setup is prepared."

- *Guidance for the Q-Sorting Task:*

"On the left side of the screen, you will find 16 statements to be sorted. Please take some time to go through them first."

"Are you ready? Great. At the top of the screen, you will see three blocks. I would like you to take each statement on the left and drag-and-drop it into the block you think is most suitable based on its importance. For instance, if 'managers communicating the strategy well' is one of the most important factors to you, place it in the box on the right."

- *Screen Sharing:*

"Before you begin this first task, could you please share your screen?"

- *Potential follow-Up Questions During Sorting:*

"Could you explain why you decided to place this number of statements in this box and that number in the other?"

"I notice we have X amount here, X there, and X over there. Why do you think the majority are in this particular box?"

- *Detailed Ranking Instructions:*

"Now, please use the grid underneath the three boxes to assign each statement an individual position on the scale. We will rank each one from -3 (least important) to +3 (most important)."

- *Additional Questions During Ranking:*

Have questions ready as they put each statement in the blocks.

See if statements changed in importance (for example it was first included in the least important box, but has now moved a bit higher on scale).

- "I see that Statement X, which was initially in the least important box, has moved higher on the scale. Can you elaborate on this change in importance?"

- *In-Depth Discussion on Rankings:*

"Statement X is ranked as the most important. Could you please elaborate on why this was placed at the highest position?"

"Conversely, the lowest ranking statement is (...). Could you explain your reasoning behind this decision?"

"During the first task, you placed most statements in the X block. How did you decide the degree of importance among them?"

Additional Questions and Conclusion

- *Reflective Questions:*

"As you reflect on past experiences, were there other factors significant to you that were not addressed in this list?"

"How do you perceive strategy implementation overall? How would you define it, and how do you approach it as a process?"

"Between strategy development and strategy implementation, which do you believe has a greater impact on strategic outcomes, and why?"

- *Closing Remarks:*

"Thank you very much for your time and valuable insights. Your contributions are greatly appreciated and will significantly aid in understanding the intricacies of strategy implementation."

Appendix F - Q-analysis Eigenvalues scree plot

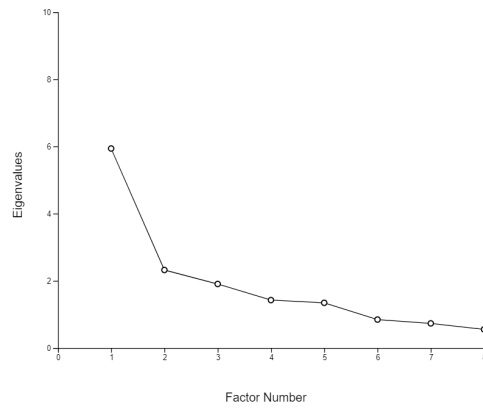


Figure 4

Eigenvalues scree-plot

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I would like to also thank all my university colleagues, as well as my (now past) roommates, for being there for me regardless of my life crises, and for always being my "light at the end of the tunnel". I miss you greatly and I hope to see you again, somewhere around the world.